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**FACSIMILE TRANSMITTAL SHEET**

DATE: August 31, 2005

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FROM: Pat DiGregorio (Cantor Colburn LLP)

OUR REF: GEM-0095 (141141)

YOUR REF: USSN 10/707,827

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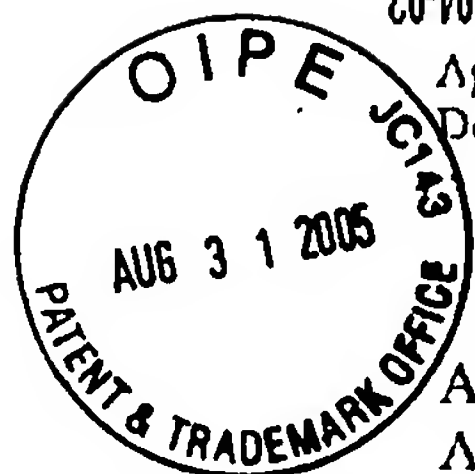
**COMMENTS: TO WHOM IT MAY CONCERN:**

Please find enclosed the Base Issue Fee and Publication Fee Transmittal Form for U.S. Serial No. 10/707,827. Also find a enclosed a "FEE ADDRESS" INDICATION FORM (1 page), "COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE" (2 pages) and an "AMENDMENT UNDER 37 CFR 1.312 (8 pages).

Please charge the Base Issue Fee and Publication Fee (\$1,700) to Deposit Account 07-0845.  
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Appln. No. 10/707,827  
Docket No. 141141 / GEM-0095

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appln. No.: 10/707,827 : Confirmation No.: 1826  
Applicant: Timothy John Havens : Group Art Unit: 2859  
Filed: January 15, 2004 : Examiner: Shrivastav, Brij B.  
Docket No.: 141141/GEM-0095 :

For: GRADIENT COIL AND METHOD FOR CONSTRUCTION

August 24, 2005

Mail Stop Issue l'ce  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

Provided herewith are comments on the Examiner's Statement of Reasons for Allowance presented in the Notice of Allowance dated June 7, 2005.

CERTIFICATE OF MAILING OR TRANSMISSION

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Patricia DiGregorio  
Name

*Patricia DiGregorio*  
Signature

August 31, 2005  
Date

Appln. No. 10/707,827  
Docket No. 141141 / GEM-0095

The Examiner remarks that Claims 1-7 and 9-22 are allowed, as the prior art of record does not teach or suggest the claim elements noted in Paper No./Mail Date 6-19-5, pages 2-3, *in combination with the remaining limitations of the claims.*

While Applicant agrees that presented claims pertain to allowable subject matter, Applicant respectfully submits that to the extent that the Examiner's remarks suggest or state that certain limitations or combinations not found in the prior art are present in each and every allowable claim, whether or not specific language to that effect is found in every allowable claim, the record as a whole must be considered in addition to the Examiner's remarks, and, to the extent that the record as a whole is clear and complete, it shall control the interpretation of any and all allowable claims.

More specifically, the Examiner's statement of reasons may imply that features found in the specification only, in the dependent claims only, or in some but not all independent claims only, are part of all of the allowable claims, when in fact the record clearly reflects that there are claims not so limited. For example, elements may be found in one claim but not in another. Accordingly, the other claims, and claims dependent from the other claims that do not recite the same as the one claim, are not so limited.

Respectfully submitted,

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